

catine, such time as they may deem reasonable for said collector to make a return of the tax list of said county placed in his hands for collection for the year 1843: provided, that said time shall not be extended beyond the first day of August, A. D. 1844.

**SEC. 2. Commissioners may postpone tax sale.** That said board of commissioners may, in their discretion, postpone the sales of any lands or town lots in said county, which under the existing laws of this territory, may be subject to sale for delinquent taxes accruing for the year 1843, to such times as they may deem proper: provided, such postponement does not extend beyond the first Monday in July, 1844.

**SEC. 3. Collector not to be released from obligation of bond.** That nothing herein contained shall be so construed as to release the collector or his securities from the obligation of the bond filed by him for the faithful performance of his duties as such collector.

**SEC. 4. Collector may distrain.** That said collector, provided said board of commissioners extend the time for collecting the taxes of said county, as herein allowed, shall have full power to collect, by distress or otherwise the amount of all unpaid taxes for the year 1843, up to the time allowed him by the said board of commissioners.

**SEC. 5. Commissioners to fix the day of sale, and collector to give notice.** The board of commissioners of said county shall fix a day for the sale of all lands and town lots on which the taxes for the year 1843 may remain due and unpaid; and the said collector shall give the [105] same notice for the sale thereof, and conduct the sale of the same in the same manner, that is now required by law, and the sales so made shall be as legal and valid as though the same had been held on the day provided by the existing laws.

**SEC. 6. Time of taking effect.** This act to be in force from and after its passage.

Approved, 8th February, 1844.

## CHAPTER 87.

### DELAWARE COUNTY.

AN ACT to organize the county of Delaware, and to provide for holding court in the same.

*Be it enacted by the Council and House of Representatives of the Territory of Iowa:*

**SECTION 1. Organization of; to be part of 3d judicial district; court to be held at Delhi; time of holding same.** That the county of Delaware be and the same is hereby organized, and the inhabitants of said county are entitled to all the rights and privileges to which by law the inhabitants of other organized counties of this territory are entitled; and the said county shall be a part of the third judicial district, and the district court shall be held at Delhi, the county seat of said county, on the first Monday after the fourth Monday in September in each year.

**SEC. 2. Buchanan and Blackhawk attached.** That the counties of Buchanan and Blackhawk, be and they are hereby attached to the county of Delaware.

**SEC. 3. Repealing clause.** That all acts and parts of acts contravening the provisions of this act be and they are hereby repealed.

**SEC. 4. Time of taking effect.** That this act take effect and be in force from and after its passage.

Approved, 8th February, 1844.